

Effective 5/12/2015

59-2-1326 Illegal tax -- Injunction to restrain collection.

- (1) No injunction may be granted by any court to restrain the collection of any tax or any part of the tax, nor to restrain the sale of any property for the nonpayment of the tax, unless the tax, or some part of the tax sought to be enjoined:
 - (a) is not authorized by law; or
 - (b) is on property which is exempt from taxation.
- (2) If the payment of a part of a tax is sought to be enjoined, the other part shall be paid or tendered before any action may be commenced.

Amended by Chapter 258, 2015 General Session